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ESTABLISHED IN 1858.

Banking Department.

Transact business in all departments of banking.
Collections carefully attended to.
Exchange bought and sold.

Commercial and Travelers' Letters of Credit issued on the Bank of California and N. M. Rothschild & Sons, London.
Correspondents: The Bank of California, Commercial Banking Co. of Sydney, Ltd., London.

Drafts and cable transfers on China and Japan through the Hongkong and Shanghai Banking Corporation and Chartered Bank of India, Australia and China.

Interest allowed on term deposits at the following rates per annum, viz:
Seven days' notice, at 2 per cent.
Three months, at 3 per cent.
Six months, at 3 1/2 per cent.
Twelve months, at 4 per cent.

Trust Department.

Act as trustees under mortgages, Manage estates, real and personal. Collect rents and dividends.
Valuable papers, wills, bonds, etc., received for safe keeping.

Accountant Department.

Auditors for corporations and private firms.
Books examined and reported on. Statements of affairs prepared.
Trustees on bankrupt or insolvent estates.
Office, 924 Bethel street.

Savings Department.

Deposits received and interest allowed at 4 1/2 per cent per annum, in accordance with rules and regulations, copies of which may be obtained on application.

Insurance Department.

Agents for FIRE, MARINE, LIFE, ACCIDENT AND EMPLOYERS' LIABILITY INSURANCE COMPANIES.
Insurance office, 924 Bethel street.

A Family Provision

This Company will act as trustee for any person who wishes to provide for the present or future needs of his family.

HAWAIIAN TRUST CO., Ltd.

923 FORT STREET.

P. O. Box 447.

ALEXANDER & BALDWIN

LIMITED.

OFFICERS.

H. P. Baldwin.....President
J. B. Castle.....First Vice-President
W. M. Alexander.....Second Vice-President
J. P. Cooke.....Treasurer
W. O. Smith.....Secretary
George R. Carter.....Auditor

Sugar Factors

Commission Merchants

AGENTS FOR

Hawaiian Commercial and Sugar Co.,
Haiku Sugar Company,
Pala Plantation Company,
Nahiku Sugar Company,
Kihikihi Plantation Company,
Hawaiian Sugar Company,
Kahului Railroad Company, and
A. and B. Line,
Edward May,
Emily F. Whitney,
W. E. Flint.

THE FIRST

American Savings & Trust Co.

OF HAWAII, LTD.

Capital, \$250,000.00.

President.....Cecil Brown
Vice-President.....M. P. Robinson
Cashier.....W. G. Cooper
Principal Office: Corner Fort and King streets.

SAVINGS DEPOSITS received and interest allowed for yearly deposits at the rate of 4 1/2 per cent per annum.

Rules and regulations furnished upon application.

Fresh California Fruit

PEACHES, APRICOTS, APPLES AND ORANGES.

OCCIDENTAL FRUIT STORE

Phone 148. Alakea and King Sts

Bank of Hawaii

LIMITED.

Incorporated under the Laws of the Territory of Hawaii.

Paid-Up Capital . . . \$600,000
Reserve . . . 50,000
Undivided Profits . . . 163,000

OFFICERS AND DIRECTORS.

Charles M. Cooke.....President
P. C. Jones.....Vice President
C. H. Cooke.....Cashier
F. C. Atherton.....Assistant Cashier
H. Waterhouse, F. W. Macfarlane,
E. D. Tenney, J. A. McCandless and
C. H. Atherton.

Commercial and Savings Departments.

Strict attention given to all branches of Banking.

Judd Building - - - Fort Street

Hawaii Land Co.

LIMITED.

Capital Stock \$100,000
Capital, paid up \$58,080

OFFICERS:

W. C. Achi.....President and Manager
M. K. Nakulua.....Vice-President
J. Makinai.....Treasurer
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C. J. Holt.....Auditor

BOARD OF DIRECTORS:

Jonah Kumalae, S. M. Kanakanui,
J. M. Kea.

The above company will buy, lease, or sell lands in all parts of the Hawaiian Islands, and also has houses in the city of Honolulu for rent.

The Yokohama Specie Bank

LIMITED.

Subscribed Capital - - Yen 24,000,000
Paid Up Capital - - Yen 18,000,000
Reserved Fund - - Yen 8,510,000

HEAD OFFICE: YOKOHAMA.

INTEREST ALLOWED.

On fixed deposit for 12 months, 4 per cent per annum.
On fixed deposit for 6 months, 3 1/2 per cent per annum.
On fixed deposit for 3 months, 3 per cent per annum.
The bank buys and receives for collection Bills of Exchange, Issues Drafts and Letters of Credit, and transacts a general banking business.

Branch of Yokohama Specie Bank, New Republic building, Honolulu, H. T.

Claus Spreckels, Wm. G. Irwin.
Claus Spreckels & Co., Bankers.
HONOLULU, H. T.

SAN FRANCISCO AGENTS—THE NEVADA NATIONAL BANK OF SAN FRANCISCO.

DRAW EXCHANGE ON

SAN FRANCISCO—The Nevada National Bank of San Francisco.

LONDON—The Union Bank of London, Ltd.

NEW YORK—American Exchange National Bank.

CHICAGO—Merchants' National Bank.

PARIS—Credit Lyonnais.

BERLIN—Dresdener Bank.

HONGKONG AND YOKOHAMA—Hongkong and Shanghai Banking Corporation.

NEW ZEALAND AND AUSTRALIA—New Zealand.

VICTORIA AND VANCOUVER—Bank of British North America.

Transact a General Banking & Exchange Business

Deposits Received, Loans made on Approved Security, Commercial and Travelers' credits Issued, Bills of Exchange Bought and Sold.

COLLECTIONS PROMPTLY ACCOUNTED FOR.

C. BREWER & CO.,

LIMITED.

Queen Street, Honolulu, H. I.

AGENTS FOR

Hawaiian Agricultural Company, Onomea Sugar Company, Honoumua Sugar Company, Wailuku Sugar Company, Maake Sugar Company, Okeala Sugar Company, Haleakala Plantation Company, Haleakala Ranch Company, Kapaemahu Ranch Company, Line and Shipping Company, San Francisco Packets, Chas. Brewer & Co's Line of Boston Packets.

Agents Boston Board of Underwriters. Agents for Philadelphia Board of Underwriters. Standard Oil Company.

LIST OF OFFICERS:

C. M. Cooke, President; George E. Robertson, Manager; E. F. Bishop, Treasurer and Secretary; Col. W. F. Allen, Auditor; P. C. Jones, H. Waterhouse, G. R. Carter, Directors.

JUHEI ISHIZUKA

AGENCY OF

KEI HIN BANK, LTD

VINEYARD ST.

Transact General Banking and Exchange business.

HEAD OFFICE, TOKYO, JAPAN

DRAW EXCHANGE ON FIRST NATIONAL BANK, YOKOHAMA.

REPORT AS TO KONA

Receiver Allowed to Borrow \$10,000.

MONEY RAISED IMMEDIATELY

Wunderberg's Preliminary Report to Humphreys Says Plantation Laborers Are Without Food.

F. W. Wunderberg made a preliminary report to Judge Humphreys yesterday as receiver for the Kona Sugar Co., and by virtue of that statement and the consent of all parties to the suit, an order was made allowing him to borrow \$10,000 for the immediate needs of the plantation. Mr. Wunderberg departed at noon yesterday for a tour of inspection of the property and will make another report immediately upon his return.

The Kona Sugar Co. matter was the first case called before Judge Humphreys yesterday and Wunderberg, through his attorneys, immediately presented his motion to be allowed to borrow \$10,000. By consent of the attorneys representing Bishop & Co., N. W. McChesney & Sons, The Kona Sugar Co., the First American Savings and Trust Co. and W. W. Bierce, the order was made, Judge Humphreys stating that as the steamer was to leave at noon the attorneys should examine the papers at once, as everything depended upon immediate action. Magoon and Dillon, attorneys for the administrator are to be required also to file an order setting out in detail the duties, powers and limitations of the receiver.

The following is the preliminary report of F. Wunderberg as receiver for the Kona Sugar Co.

To the Honorable A. S. Humphreys, First Judge of the Circuit Court, First Judicial Circuit, Territory of Hawaii:

The undersigned, F. W. Wunderberg, receiver of the Kona Sugar Company, Limited, in the above entitled cause, and of all its property and assets by order of court issued out of this court on the 17th day of February, A. D. 1902, begs leave to submit herewith his preliminary report upon the financial status of the Kona Sugar Company, Limited, and the present condition of its business and property affairs.

The receiver has not yet had an opportunity of visiting the property, but has completed arrangements to visit the property, located on the island of Hawaii, by the steamer Mauna Loa leaving Honolulu tomorrow, February 21st, at 12 o'clock noon.

The receiver, however, without having visited the property, has made a sufficient investigation into the affairs of the Kona Sugar Company, Limited, to know that the laborers and employees of said company have not been paid their wages or salaries for many months past; and further, that a crop of cane is now in the ground on the plantation of the said Kona Sugar Company, Limited, ripe and ready to be cut, but that the mill of said company in which to grind said cane is in an unfinished condition, and until as it now stands to initiate the grinding of said cane, that all of the material and machinery necessary to complete said mill so as to begin grinding operations are now upon the ground, but no fittings and fixtures which can be obtained in Honolulu, and which would cost in the neighborhood of a thousand dollars, and that there is a crying necessity for these fittings to be set up at once as considerable time will be occupied, after they are on the ground, in putting them in, creating a delay which would result in the loss of the crop, which, by rights, the company should be harvesting now.

Furthermore, the receiver respectfully shows unto the court that the laborers and employees on the plantation have not only been without their wages and salaries for a number of months past, but further that there is now an actual shortage of food and supplies for the sustenance of such laborers and employees, and as the result of these conditions, it is with the utmost difficulty that the manager of said Kona Sugar Company, Limited, has been able to keep the laborers on the place, and at this very time said laborers are threatening to desert, and work is necessarily at a standstill on said plantation.

Your receiver further reports that said Kona Sugar Company, Limited, is absolutely without money or assets of any kind, and without credit or any means whatever of raising money, except through the receiver of this court, and the means at the command of this court of raising money for the preservation of the property of the Kona Sugar Company, Limited, pending the final determination of proceedings herein.

In conclusion your receiver reports that, in his opinion, there is imperative necessity to borrow at once sufficient money:

First: To buy food and supplies for the sustenance of laborers and employees of said Kona Sugar Company, Limited.

Second: To purchase and forward by steamer tomorrow the fittings absolutely essential to enable grinding operations to commence.

Third: To make some cash payment to the laborers to quiet them until your receiver can examine the property and make an exhaustive report to this court upon the general condition of the estate of said Kona Sugar Company, Limited.

All of which is respectfully submitted.

F. WUNDERBERG, Receiver.

Honolulu, February 20th, 1902.

Attached to the application for the order authorizing a loan was an affidavit by Robert Hawkshurst Jr., in which he states that he has been superintending the construction of the railroad, and that at present the cost of transportation of cane to the mill is prohibitive.

The affiant sets out also the need of piping and fixtures, and that a crisis in the labor situation will be reached unless there is immediate relief, and there will be wholesale desertions among the laborers. He states further that the firm of L. M. White-

house & Co., in which he is a partner has not received anything for its work on the railroad for the Kona Sugar Co., and work will be stopped unless the immediate needs and necessities of the plantation are relieved.

An affidavit by J. M. McChesney also accompanies the petition, setting out the same facts as is given in the receiver's report.

The order made in the case by Judge Humphreys authorizes the expenditure of the \$10,000 for the following purposes only:

"First, For the purchase of such piping, fittings and machinery as may, by said receiver, be found to be necessary and essential to equip the mill of said Kona Sugar Company, Limited, so as to enable it to take off the crop now ripe and ready to be ground not to exceed \$1000 and

"That balance of said sum of \$10,000 to be expended for the payment of skilled and unskilled labor now employed at said plantation, such payment to be made either in money or in supplies, or part money and part supplies, as the said receiver shall see fit, such payment to be only for services rendered and to be rendered after the date of the appointment of the receiver, except as said receiver shall find it necessary to make part payment to said laborers for services already performed in order to retain said labor upon said plantation and in its employ."

HAWAIIAN MANUFACTURES.

They Show Encouraging Signs in the Census Bulletins.

SAN FRANCISCO, Feb. 6.—The New York Commercial has the following editorial comment on the manufactures of Hawaii:

The Hawaiian Islands became the possession of the United States in 1898, and the first census of their resources by this government was taken in 1900. A preliminary report on the manufacturing interests of the Islands has just been made by the Census Bureau, and it presents some figures that ought to prove of great interest to the business men of the country.

In studying the figures it should be borne in mind that manufacturing in Hawaii has many features that do not attach to it in more favored lands. It is, so to speak, in its very infancy. With the exception of the production of raw sugar—which is the one great industry in the Islands, being about 77 per cent of the total manufacturing business—very little is being done that requires any labor except that of the human hands. The great body of laborers, too, is made up of "Kanakas," or native Islanders, Chinese and Japanese, and from this class of workmen very little is expected in the way of high-class production. How much progress the manufacturer has made over his accomplishments of former years it is impossible to estimate, as no figures exist for comparison. All that can be learned from the census is actual amount of manufacturing done in 1900, the year when it was taken, but the record shown for that year is certainly very encouraging, and will, no doubt, be exceeded in the future under the fostering care of the government of the United States.

The census shows that a capital of \$11,565 was invested in manufactures and mechanical industries in the 25 establishments reporting in the Territory. The value of the products was reported as \$24,992,068, to produce which involved an outlay of \$22,064 for salaries of officers and clerks; \$1,887,576 for wages; \$83,309 for miscellaneous expenses; and \$12,849,893 for materials used. The value of products is the gross value—and not the net value, which is placed at \$21,890,262, a very good total for a land that has only just begun to feel the influence of American trade tendencies.

A REVISED VERSION.

Blade—Do you think the Cragsons are as happy now that they have made their pile?

Grassie—Why, yes, only the song for them will have to read this way now: "Home, home, sweet home, There's no place like our houses at Newport."

Lenox.
Tuxedo, Aiken and New York."
—Life.

IT IS DIFFERENT NOW.

Once upon a time students of medicine held the notion that there were as many different diseases as the body has organs and parts; every one of these ailments requiring a different treatment. So stupid a mistake could lead only to miserable failures. For the fact is, the body is a single machine; and what concerns one part of it concerns, more or less closely, all the rest. Thus we see how it happens that one remedy, or mode of treatment, may relieve and cure a variety of complaints,—or what may appear like a variety, but are really various forms or outcroppings of the same cause. Take, for example, Anemia, Scrofula, Poverty of Blood, General Debility, Influenza, Throat and Lung Diseases, etc.—a formidable array indeed they look to be; yet WAMPOLE'S PREPARATION quickly abates the worst of such cases, and absolutely cures many which have been abandoned as hopeless. The reasons are: its power over the digestive and assimilating process, its action in expelling impurities from the blood, and its consequent ability to vitalize and rebuild the whole structure. It is palatable as honey and contains the nutritive and curative properties of Pure Cod Liver Oil, combined with the Compound Syrup of Hypophosphites and the Extracts of Malt and Wild Cherry. It was not dreamed out, or discovered by accident; it was studied out, on the solid principles of applied medical science. It is precisely what it is said to be, and has won the confidence of the public on that basis. Dr. Thos. Hunt Stucky says: "The continued use of it in my practice, convinces me that it is the most palatable, least nauseating, and best preparation now on the market." Every dose effective. "You cannot be disappointed in it." Sold by all chemists the world over.

FEE MUST BE REASONABLE

The Supreme Court Turns Down Gear.

The Supreme Court handed down three opinions yesterday affirming the Circuit Judges in two of the cases and reversing Judge Gear in the third.

NO BIG FEES GO.

The Supreme Court in an opinion by the Chief Justice severely rebukes the practice of allowing exorbitant fees out of estates. The points involved are interesting in that very often there is dispute as to the proper fees to be allowed commissioners, guardians and auctioneers. In this case, Schief vs. Clark, Judge Gear allowed W. E. Fisher an auctioneer's fee of \$1148 for selling the same property three times, the aggregate of all three sales being \$29,205. Henry Smith, as guardian of the Schief minors, appealed from the order allowing the auctioneer's fee, as exorbitant. The court in its opinion, says:

The Judge allowed the commissioner \$300, the auctioneers \$1148.20, counsel \$250, each of the two guardians \$150, besides costs of advertising, costs of court, etc.

It is contended first that as the Judge appointed the commissioner to make the sale and the commissioner employed the auctioneer, the latter's fees should be paid by the commissioner out of his fee, and not come out of the fund. The Judge confirmed the action of the commissioner in engaging the services of the auctioneer if he did not previously authorize it, and he did in fact directly authorize the auctioneer to conduct at least one sale, private one that was set aside. Moreover in the final order he merely authorized the commissioner to pay the auctioneer's fee. After all, it is immaterial whether the Judge allowed the fee directly to the auctioneer or combined the two fees in the commissioner's fee, leaving the latter to settle with the auctioneer. The question of importance is that of the amount.

It is contended by the appellants that the amount is not appealable as that is a matter within the discretion of the trial Judge. It is true that much allowance must be made for the discretion of the Judge. Fees in matters of this kind often depend largely as to their amount on oral statements of counsel and on the knowledge that the Judge has of the whole course of the proceedings. Still when the amount is clearly excessive the court may alter it on appeal. Estate of Aina, 13 Haw., 389. In our opinion the amount was clearly excessive in this instance. The commissioner's fee may be sustained as within sound discretion, but that of the auctioneer should, in our opinion, not exceed \$200. We cannot approve the practice of allowing extravagant fees out of the estates of others.

So much of the decree as allows a fee of \$1148.20 to be paid to the auctioneer is set aside and the case is remanded to the Circuit Judge for further proceedings in conformity with the foregoing views.

KAPIOLANI ESTATE WINS.

The Supreme Court in an opinion by Perry sustained the lower court in the case of Kapiolani Estate vs. L. K. Puahi. This was an action brought originally by the Dowager Kapiolani to enjoin the prosecution, brought by the defendant in this case for commissions for collecting the sum of \$41,484.73 for Kapiolani.

The defendant was employed by complainant to collect her rents, pay her servants and generally to attend to her domestic affairs.

In 1896 defendant was discharged and then brought suit claiming commissions on collections. The court allowed her \$84.05 upon making a proper settlement of all accounts, and an injunction was issued restraining Puahi from further prosecution of the suit. The appeal is taken on the ground that the lower court had no jurisdiction. The Supreme Court holds that the Circuit Courts had jurisdiction prior to the promulgation of the constitution of 1894, in these matters.

In the syllabus the Supreme Court holds:

K. employed P. "as collector and clerk to collect her rents, settle and pay bills, pay her servants and generally to attend to her domestic financial concerns under her order and directions and from time to time to make due and proper accounts thereof." P.'s employment in that capacity continued for two years and more, and at the end of which time she was discharged by K. P. then instituted an action at law against K. for compensation alleged to be due her for her services. Shortly thereafter K. brought a suit in equity against P. for an accounting as to the moneys received and paid out on K.'s behalf.

Held, that P. was a quasi trustee for K., and that a fiduciary relation existed between the parties, that under the circumstances the court of equity properly took jurisdiction to determine the state of the account between them and that in so doing it took jurisdiction of matters not then before the court of law.

If jurisdiction has once been properly assumed, a court of equity may retain it throughout the litigation until full justice has been done between the parties, even though in so doing it may decide questions which, standing alone, would furnish no basis of equitable jurisdiction to determine the issues of compensation and of the lawfulness of the agent's discharge and other incidental questions and properly enjoined the prosecution of the action at law.

Under the circumstances stated, P. was not entitled to a trial by jury under Section 3, Art. 6, of the Constitution of 1894, in force at the date of the institution of these proceedings.

RICKARD DIVORCE CASE.

Judge Little is sustained by the Supreme Court in his decision refusing a divorce in the case of Richard T. Rickard vs. Keahonnie Rickard. The court holds that it cannot set aside a divorce decree upon the showing made. The court says: "It is well settled in this jurisdiction that the findings of a court in a divorce case is entitled to the same weight as the verdict of a jury."

HIS IDEA.

Teacher—What do you mean by a "quietus?"
Pupil—A blow in the solar plexus.—Puck.

Special Sale

—OF—

Landscape Glasses.

ONE HUNDRED DOZEN
NINE-OZ. FINE, THIN
BLOWN TUMBLERS
WITH DIAMOND HEAD
ENGRAVED THEREON
AT 50c PER DOZEN AT
W. W. DIAMOND & CO'S

Dealers in Pottery, Glassware, Art Goods, Household Utensils, Lamps, Cutlery, Plated Ware, Hotel Supplies, etc., etc.

Sole agents for Gurney Cleanable Refrigerators, Detroit Jewel Stoves, Puritan Blue Flame Stoves, Reed & Barton's Silverware, genuine double-coated Granite Ironware, Homer Laughlin Potteries, United States Cream Separators, Challenge and Dandy Windmills.

Refrigerators and Stoves sold on the installment plan.

Goods delivered to all parts of the city and suburbs free of charge.

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LIMITED.

53-55-57 King Street, Honolulu.

Lands For Sale.

LOTS IN KING STREET TRACT, from \$1,400 to \$1,250 a lot, formerly known as G. N. Wilcox's premises.

TWENTY LOTS IN MANOA VALLEY, formerly Montano's Tract, \$2,500 a lot.

FOUR HUNDRED LOTS IN KAIULANI TRACT, from \$200 to \$250 a lot.

FIFTY LOTS IN KEKIO TRACT, opposite Makee Island, \$600 a lot.

ONE HUNDRED LOTS IN KAPIOLANI TRACT, at \$500 a lot.

Etc., Etc.

For further particulars apply to

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REAL ESTATE BROKERS.

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Dressmaker, Ladies' Underwear, Skirts, Chemises, Etc.

A large line of ready-made Mosquito Nets always on hand.